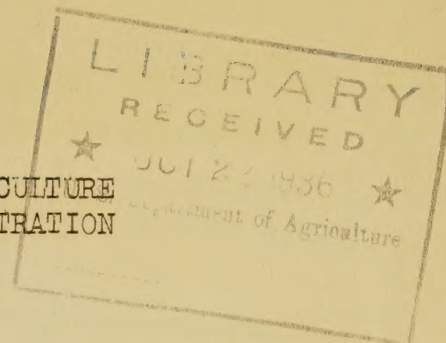


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Southern Region

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.



COUNTY OFFICE REPORT ON PROGRESS OF PERFORMANCE

AS OF OCTOBER 1, 1936.

Fill out the following questionnaire in triplicate, mail the original to C. A. Cobb, Director, Southern Division, Agricultural Adjustment Administration, Washington, D. C., and one copy to your State office and retain one copy for your files.

1. Number of work sheets received in your office. _____
2. Number of Applications for Payment received in your office. _____
3. Estimate of additional Applications for Payments to be received. _____
4. Total number of acres measured to October 1. _____
5. Estimate of acres to be measured after October 1. _____
6. Total amount of pay roll vouchers for July, August, and September certified to directors of Extension Service, showing amount of expenditure under each classification as follows:

01-1 Clerical help	\$ _____
01-2 Committee service	\$ _____
01-3 Supervisors and chainmen	\$ _____
Total	\$ _____

State _____

County _____

Signed _____
County Agent.

THE UNIVERSITY OF CHICAGO

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THE UNIVERSITY OF CHICAGO

THE UNIVERSITY OF CHICAGO

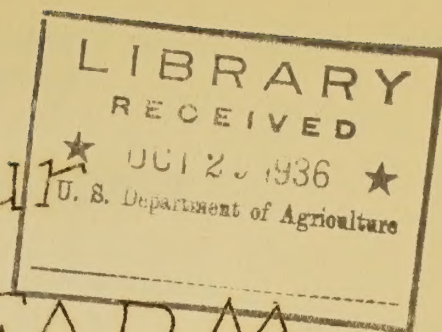
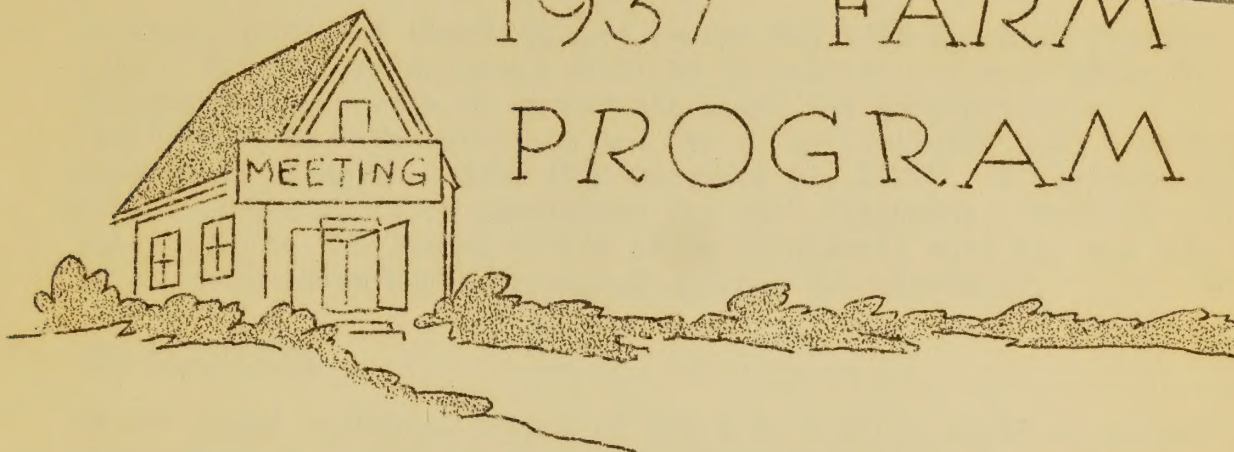
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Time to Plan Your

1937 FARM
PROGRAM

TO THE FARMERS OF _____ COUNTY:

What kind of a program for agriculture is needed in your community and for the nation for next year and the years to follow? Should the 1937 agricultural conservation program provide a different basis of payments to cooperating farmers, different crop classifications, and additional crop insurance features?

Farmers throughout the United States are holding meetings to plan the program of agricultural conservation for 1937. Experience with the agricultural conservation program of 1936, with agricultural programs of previous years, and with the situation which existed before these programs, is the basis for this planning.

You and your neighbors are urged to take part in the development of these plans as they may apply to your immediate local needs and the needs of agriculture of the Nation.

The meeting in your community on the plans for 1937 will be held at _____ on _____ at _____ p. m.
You should attend.

Yours sincerely,

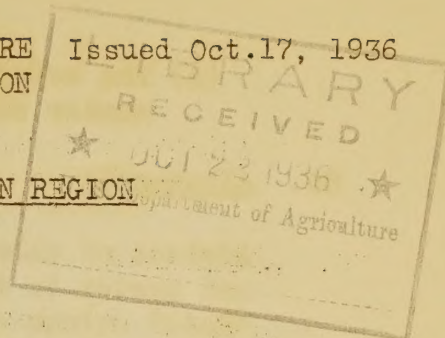
Agricultural Agent

_____ County

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

Issued Oct. 17, 1936

CODE B - CONSERVATION PAYMENTS - SOUTHERN REGIONGeneral

54. Separate Allotment Ledger Sheets (Forms No. 1015 for hand posting; 1015 A for machine posting) shall be maintained for each State for the recording of payments to applicants under the appropriation "126/72215(21)2--Conservation and Use of Agricultural Land Resources, Department of Agriculture, 1936-December 31, 1937". A separate set of ledger sheets shall be maintained for each allotment. Entries shall apply only to the fiscal period of an allotment, that is, the time in which obligations may be incurred against the allotment.

55. Manual Posting

At the upper left-hand corner of the ledger sheet shall be stamped the appropriation symbol and name, 126/72215(21)2 (Conservation Payments). In the center of the sheet, on the same line, shall appear the State name and code.

In the blank space following "Sheet Number" at the upper right-hand section of the ledger sheet shall be entered the consecutive Serial Number of the sheet. Immediately below shall be entered the allotment symbol code and appropriation symbol.

At the head of the "Date" column insert the year for which ensuing entries are made. In the "Date" column shall be shown the date of entry of the item, i.e., 7-1, 9-30, etc., except allotments which shall be posted as of the beginning date of the allotment period.

Codes in Reference Column of Allotment Ledger

1. In "Reference No." column shall be posted:

- (a) The Reference code, followed by a hyphen.
- (b) The office number (Allotment Advice number, Voucher number, Schedule of Collection number.)

2. Reference Code Numbers

- (a) The reference code for allotments in shall be "1", allotments out "9".
- (b) Conservation payments shall be "no code".
- (c) The reference code for encumbrances shall be "4"; office number shall be the Voucher number from which the suspension was made.

- (d) The reference code for collection items shall be "2"; office number shall be the "Schedule of Collections" number.

56. Allotments

Advices of allotments to the State shall be assigned consecutive numbers and posted to the Allotment Ledger. On the first posting line under "Date" column shall be posted the beginning date of the period covered by the allotment. Under "Reference No." column shall be "Allotment In", reference code "1" or "Allotment Out", reference code "9", followed by the number of the allotment advice. Under "Description" column shall be entered the Regional code number followed by the closing date of the period covered by the allotment followed by State code. The amount of the allotment shall be entered ("In"--black; "Out"--red) in the column "Allotments" and this amount will be added to the balance shown in column "Unencumbered Balance of Allotment", in the case of "Allotments In"; subtracted in the case of "Allotments Out".

57. Conservation Payments

Under "Date" column shall be shown the date of entry. Under "Reference No." column shall be entered the voucher number as listed on Form 1064. In the "Description" column shall be shown the county code number followed by the date of certification of the voucher. The amount of the voucher shall be entered in the "Audited Vouchers" column which will reduce the "Unencumbered Balance of Allotment" by the amount of the voucher being posted.

Record of Conservation Payments

A record shall be kept by counties of payments made to applicants from the State allotment. The record of payments made to applicants by counties shall be the "Record of Performance Payments". A separate register shall be maintained for each county within the State. The "Record of Performance Payments" shall be filed in alphabetical order, by counties.

The State and county name and code number, the appropriation symbol, and the allotment code number shall be entered in the designated place at the top of the "Record of Performance Payments" sheet. The sheet number shall be entered in the upper right-hand corner.

Each voucher covering Conservation Payments shall be posted from Form 1064 to the "Record of Performance Payments". This Form, the columns of which are collated with the "Date", "Reference Number", "Description" and "Audited Vouchers" columns of the allotment ledger sheet, shall be posted at the same time as the Allotment Ledger. At the head of the "Date" column, enter the year. On the first line shall be entered the date of the posting under "Date" column. Under "Voucher Number" and "Date of Voucher" columns, enter the Voucher number and date of certification of the voucher. Under "Audited Vouchers" enter the amount of the voucher.

Subsidiary Register of Encumbrances for
Suspension by General Accounting Office

58. Use separate Subsidiary Register of Encumbrances for each county for resubmittable suspensions by General Accounting Office. Only applications completely suspended from payment and returned to the State office with a "Preaudit Difference Statement" are resubmittable (suspensions of a part of the amount due on the application and exceptions to the whole amount of the application as "Disallowances" are not resubmittable). In the upper right-hand corner of the register sheet shall be shown the State and county code number. In the space designated as "Description" shall be shown "Suspensions--General Accounting Office", followed by the name of the county. Opposite "Unit" shall be shown county and state name. Opposite "Appropriation" shall be shown the "Appropriation Symbol". Opposite "State" shall be shown the State code. Opposite "County" shall be shown the county code number. Opposite "Allotment Code No." shall be shown the allotment code number. Immediately below the "Date" shall be shown the year. Under the year shall be shown the month and day of posting the suspension. Post from the Preaudit Difference Statement, under "Description", the voucher number from which the suspension was made and the serial number of the application. Under "Encumbrances Authorized" shall be shown the amount suspended, which shall increase the "Balance of Encumbrances Authorized". When suspensions are resubmitted, a copy of the Preaudit Difference Statement with notice of resubmission filled out and showing voucher number shall be forwarded to the accountant, who, under "Description" column, shall post the number of the voucher covering the resubmitted suspension and the serial number of each application resubmitted. The amount of the application, as resubmitted, shall be entered in the "Audited Voucher" column when the Form 1064 is received covering this voucher and under "Encumbrances Liquidated" shall be shown the amount previously authorized as an encumbrance for the same application serial number. The accountant shall enter on Form 1064 for each voucher, including resubmitted suspensions, the total amount of liquidation of encumbrances for such suspensions.

Separate entries shall be made for each application suspended from vouchers, and for each resubmitted application.

Recording Suspensions in the "Record of Performance Payments".

Make a contra entry (in red) for the amount of the suspension under "Conservation Payments", reducing the cumulative total accordingly. The number and date of the voucher from which the suspension has been made shall be shown in the "Voucher Number" and "Date" columns.

Posting Suspensions by General Accounting Office to Allotment Ledger.

Show in red in the "Audited Voucher" column the amount of exceptions noted on "Difference Statements" received from the General Accounting Office covering the total of suspensions from one voucher. The amount administratively certified for payment on all resubmittable applications from one voucher completely suspended by the General Accounting

Office as shown by Difference Statements shall be shown as "Encumbrances Authorized" in black. Under "Date" shall be entered the date of posting. Under "Reference Number" shall be entered the encumbrance code "4" followed by the voucher number from which the suspension was made. In the "Description" column shall be shown the County Code number; date of certification of the original voucher; and Application Serial number. When General Accounting Office suspended items are resubmitted, the amount entered as "Liquidation" (as outlined above) on the Form 1064 for each voucher shall be shown in the "Encumbrances Liquidated" column.

Collection Items - (Reimbursable)

59. On the Allotment Ledger under the "Date" column, enter the date of posting. Under "Reference No." column enter the reference code for collections, "2"; followed by the "Schedule of Collection" number, which is obtained from the "Itemization of Remittance". Under "Description" column shall be entered the county code number followed by the date on which the payment was made and the serial number of the application affected. The amount of the collection shall be entered in the "Reimbursable Collections" column and will increase the "Unencumbered Balance of Allotment" by the amount of the collection.

On the "Record of Performance Payments" sheet, the collection item shall be shown as a contra entry. Under the "Date" column shall be shown the date of entry of the item. Under "Voucher Number" and "Date of Voucher" columns shall be shown the number and date of payment of the voucher on which the payment was made, which is being refunded.

Machine Posting

60. Ledger sheets shall be headed as outlined above in "Manual Posting". The ledger sheet used for machine posting has two additional columns to the left of the columns shown on the hand posting Allotment Ledger Sheet. These two columns are headed "Previous Balance" and "Symbol". (See Standard Form 1015-A).

Codes in Symbol Column of Allotment Ledger

61. In this column shall be posted the Reference code. (The code for allotment items transferred in is "100"; for allotment items transferred out is "900"; for conservation payments is "40"; for the creation of an encumbrance is "440"; for a collection item is "240"; for the cancellation of an encumbrance is "840".)

Codes in Reference Number Column

62. In the "Reference Number" column of the Allotment Ledger shall be shown the office number of the document from which posting is made.

Codes in Description Column

If: Symbol is "100" or "900" - Description column shall show Region; final date of Allotment; and State Code number.

If: Symbol is "40" - Description column shall show the County Code and date of certification of the Voucher. When there is a liquidation of a Previously Authorized Encumbrance the original Voucher number from which suspension was made shall follow the date of the resubmitted Voucher.

If: Symbol is "440" - Description column shall show County Code; Date of Voucher; and the Serial number of the application suspended.

If: Symbol is "240" - Description column shall show the County Code number; date of certification; and the Serial number of the application affected.

If: Symbol is "840" - Description column shall show County Code; Date of Voucher; and the Serial number of the application.

Previous Balance Column

63. In the "Previous Balance" column, at the extreme left-hand side of the Allotment Ledger sheet, (Standard Form 1015-A) enter the "Unencumbered Balance of Allotment" from the last line previously posted.

Other Columns

64. Post in the money columns of the Allotment Ledger sheets the amounts of the transactions covered by the documents being posted, in accordance with prescribed accounting procedure. The product in the "Unencumbered Balance of Allotment" will be obtained by mechanical totaling across the line by the posting machine.

Files

65. Form 1064, "Schedule of Disbursements" shall be filed in a special file section by posting date.

Form 1065, "Daily Summary of Disbursements" (Conservation Payments) shall be filed in date order, the most recent date on top.

Form 1044, "Schedule of Collections", shall be filed by date.

"Itemization of Remittances" shall be filed by county by application serial number.

"Preaudit Difference Statements" shall be filed by county by application serial number.

"Allotment Advices" shall be filed in an allotment advice file by assigned consecutive number, the greatest number on top.

"Record of Performance Payments" shall be filed in a loose-leaf binder.

"Subsidiary Register of Encumbrances" for General Accounting Office suspensions shall be filed in a loose-leaf binder alphabetically by counties.

1. The Board of Directors shall have the authority to make and alter the bylaws of the corporation and to amend or repeal any bylaw so made or altered.

2. The Board of Directors shall have the authority to elect or appoint officers and directors and to remove or disqualify any officer or director.

3. The Board of Directors shall have the authority to declare dividends on the capital stock of the corporation and to determine the amount and mode of payment of such dividends.

4. The Board of Directors shall have the authority to borrow money for the corporation and to mortgage the property of the corporation to secure the same.

Section 10. Officers and Directors.

10.1 The Board of Directors shall consist of not less than three (3) nor more than fifteen (15) members, who shall hold office until the next annual meeting of the shareholders.

Section 11. Officers.

11.1 The officers of the corporation shall be a President, one or more Vice Presidents, one or more Secretaries, and one or more Treasurers, who shall hold office until the next annual meeting of the shareholders.

Section 12.

12.1 The Board of Directors may, from time to time, fill any vacancy in the office of any officer or director.

12.2 The Board of Directors may, from time to time, fill any vacancy in the office of any officer or director.

12.3 The Board of Directors may, from time to time, fill any vacancy in the office of any officer or director.

12.4 The Board of Directors may, from time to time, fill any vacancy in the office of any officer or director.

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12.6 The Board of Directors may, from time to time, fill any vacancy in the office of any officer or director.

12.7 The Board of Directors may, from time to time, fill any vacancy in the office of any officer or director.

12.8 The Board of Directors may, from time to time, fill any vacancy in the office of any officer or director.